

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15011
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

This case arises from a timely protest of a State Tax Commission staff (staff) decision adjusting property tax reduction benefits for 2001. This matter was submitted for decision based on the documents in the file. The State Tax Commission has reviewed the file and makes its decision.

[Redacted] (petitioner) filed a property tax reduction benefit application on or about April 13, 2000. The property tax reduction benefit is described in Idaho Code § 63-701. In order to qualify as a claimant for the property tax reduction benefit, an applicant must meet one of the conditions described in Idaho Code § 63-701(1):

63-701. Definitions. [EFFECTIVE UNTIL JANUARY 1, 2002] As used in this chapter:

(1) "Claimant" means a person who has filed a claim under the provisions of sections 63-701 through 63-710, Idaho Code. Except as provided in section 63-702(2), Idaho Code, on January 1 of the year in which the claim was filed a claimant must be an owner of a homestead and be:

- (a) Not less than sixty-five (65) years old; or
- (b) A fatherless or motherless child under the age of eighteen (18) years of age; or
- (c) A widow or widower; or
- (d) A disabled person who is recognized as disabled by the social security administration pursuant to title 42 of the United States Code,** or by the railroad retirement board pursuant to title 45 of the United States Code, or by the office of management and budget pursuant to title 5 of the United States Code; or
- (e) A disabled veteran of any war engaged in by the United States, whose disability is recognized as a service-connected disability of a degree of ten percent (10%) or more, or who has a pension for nonservice-connected disabilities, in accordance with laws and regulations administered by the United States veterans administration; or
- (f) A person as specified in 42 USC 1701, who was or is entitled to

receive benefits because he is known to have been taken by a hostile force as a prisoner, hostage or otherwise; or
(g) Blind. (Emphasis added.)

The staff routinely audits the applications that have been submitted to the county where the petitioners live. During this process, the staff contacted the Social Security Administration to verify the petitioner's status as disabled. Because the Social Security Administration had no record that the petitioner's application for disability recognition had been granted and she did not meet any of the other status requirements of Idaho Code § 63-701(1), the staff sent the petitioner a letter advising her of the intention to deny her the property tax reduction benefit.

The petitioner sent a letter appealing the determination. She said her case with the Social Security Administration was still pending and a new hearing was being scheduled.

She sent a copy of a notice of hearing for April 11, 2000. The petitioner's file was transferred to the Legal/Tax Policy Division for administrative review.

The petitioner's file was placed in abeyance to allow the petitioner time to pursue her appeal to the Social Security Administration. On April 17, 2001, the staff again contacted the Social Security Administration for a current report. According to that report, the new hearing was held and an unfavorable decision was rendered. The Social Security Administration did not grant the petitioner the disability recognition she sought. However, the petitioner had appealed the determination and the appeal was still pending. A call to Social Security on August 2, 2001, verified that a decision on the second appeal had not been rendered.

On December 5, 2001, the Tax Appeals Specialist contacted the petitioner for an update of the appeal. The petitioner advised that the hearing had been held a month earlier and she was waiting for the judge's ruling. On June 11, 2002, the petitioner admitted the judge's ruling was unfavorable and she was not recognized as disabled by the Social Security Administration. The

petitioner said she is not appealing this time; she is going to reapply. Therefore, her claim cannot be retroactive to year 2000.

Unfortunately, the petitioner does not meet any of the other status requirements. She does not qualify as a claimant for the property tax reduction benefits for 2000. The benefit must be denied.

The Tax Commission is aware there is some potential this decision could cause a hardship to the property tax reduction applicant. The proper jurisdiction to handle such hardship situations falls with the county commissioners under Idaho Code § 63-711.

WHEREFORE, the decision of the State Tax Commission staff is APPROVED, AFFIRMED, and MADE FINAL.

An explanation of the petitioner's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this _____ day of _____, 2002, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

[Redacted]

[Redacted] [REDACTED]

ADMINISTRATIVE ASSISTANT 1